

TABLE OF CONTENTS

Chapter 7 - FINANCIAL PROCEDURES	183
Accounting Systems	183
Financial Statements	184
Statement of Income and Expenses	184
Balance Sheet.....	184
Record Keeping Procedures.....	184
Assessment Billing and Collection	185
Lien for Collection of Delinquent Assessments	186
Securing Association Assets	188
SECTION III: APPENDIX	193
Technical Assistance Resources.....	193
Published Information Resources.....	199

Chapter 7 - FINANCIAL PROCEDURES

It is imperative for an association to have accurate and up-to-date information about its finances to protect the interests of association members by making certain that all monies due are collected, all bills are paid, and no loss is incurred through error or dishonesty. This chapter discusses assessment billing and collection, and describes general record keeping procedures for handling cash receipts and disbursements.

The Property Owners' Association Act and the Condominium Act each require association finance books and records to be kept "in accordance with generally accepted accounting practices." Accurate, up-to-date financial records are essential to keep the board of directors and association members informed about association finance. These records document expenditures for tax purposes and exemption, track the association's cash flow and financial status, and assist in taking action against a resident(s) for unpaid assessments. In most associations, the treasurer has specific responsibility for maintaining the association's financial records and accounts and preparing its financial statements when needed. Some associations allow the treasurer to perform all bookkeeping tasks, but most associations include routine billing and maintenance of financial records in a property management contract, or retain an accounting firm or another professional.

Accounting Systems:

An association must have a reliable accounting system in order to maintain accurate and complete records. The purpose of an accounting system is to record, sort, and summarize an association's financial transactions and to provide the organized information that is needed to prepare an association's financial statements. The board of directors should be familiar with the accounting system.

There are two common types of accounting systems, the cash system and the accrual system. The cash system records income and disbursements as they occur and basically shows an association if it has enough cash to pay its current bills. The accrual system records expenses as they are incurred and income when it is due, whether or not cash was actually received or disbursed. The accrual system is more complex to maintain than the cash system, but it gives an association a more comprehensive picture of its financial situation. The difference between these two systems is most obvious for pre-paid expenses such as insurance. If an association pays its insurance premium once a year, the cash method of accounting will record the entire insurance premium as an expense during the accounting period it was paid. The accrual system shows one twelfth of the insurance premium as a paid expense for each month covered by the premium, even though it is not paid each month.

Accounting systems usually utilize several records in which financial transactions are recorded. These include journals, which are a chronological record of financial transactions, and ledgers, which record specific categories of financial transactions. Ledgers are usually organized through the use of individual "accounts." which classify each type of transaction under a broad

category. For example, asset accounts, liability accounts, revenue accounts and expense accounts are common types in a ledger. An association's accounts should correspond to the categories outlined in the association's budget, so that its periodic financial statements are comparable to its budget projections. Because size, maintenance needs, and annual expenses vary considerably from one association to another, it is strongly advisable for an association to seek the advice of a professional accountant to determine the best type of accounting system and records for the association. In addition to contemporary hardcopy references in libraries or accounting offices, software developers have customized records, spreadsheets and accounting charts to meet the accounting needs of homeowner and condominium associations.

Financial Statements:

An association's financial statements depend upon the type of accounting system used. The cash system often uses only a statement of income and expenses, while the accrual system additionally requires a balance sheet and a cash flow statement.

Statement of Income and Expenses - A statement of income and expenses lists the income earned and the expenses incurred during a specific period of time. Some associations prepare a statement of income and expenses monthly or quarterly, depending on the financial activity of the association and the cost incurred for its preparation if it is compiled by a management or accounting firm. A statement of income and expenses should include budgeted and actual figures for the accounting period and the fiscal year to date. It should list income and expenses using the same categories as the budget. A list of all accounts receivable (e.g., delinquent assessments) and outstanding bills should accompany the statement when the cash system of accounting is used and a balance sheet is not prepared. A cash flow statement shows the actual cash received and disbursed during an accounting period, and will enable an association using the accrual system to know the amount of cash available at a specific point in time.

Balance Sheet - A balance sheet lists an association's assets, liabilities and members' equity as of a specific point in time. An association's assets will generally include its cash on hand, accounts receivable, and the value of its property and equipment. Its liabilities will usually consist of outstanding bills, accrued taxes, etc. Members' equity will reflect the value of the property to members after all liabilities have been subtracted.

Record Keeping Procedures - When handling income received and payments made, an association needs to follow good accounting practices to protect the association against financial loss due to dishonesty or error. Since owner assessments provide most or all of an association's income, it is important to have a good procedure to record assessment billing and collection. This usually includes the use of an individual record for each property. The record should have the owner's name, address, billing address (if necessary), and a legal description of the property. Other useful information can also be included on the record, such as the telephone number, names and ages of children, names

of tenants, etc. During each billing period the billing date, billing amount, date the payment was received and any late charges are recorded on each individual record.

Controls are also needed for the payment of expenses incurred by the association. Each invoice received should be dated and checked for mathematical accuracy, to make sure it has not already been paid, and to make sure the item or equipment has been received. The invoice should then be noted with the number and date of the check by which it is paid, the account number charged with the expense and the name of the person who approved the payment. As each invoice is paid, it should be listed in the appropriate record and the invoice filed in the paid invoice file. Each check stub should contain the date the check was written, check number, payee, invoice number, and account number or budget category charged with the expense.

Assessment Billing and Collection - An association's governing documents outline the basis for determining the annual assessment for each unit. For most associations, the assessment is an annual charge, but the majority of owners prefer to pay monthly or quarterly. Bookkeeping time and expenses increase with this frequency of payments, but many associations have found that more frequent collection provides a better cash flow and reduces delinquencies. Frequent collection also permits an association to follow up on delinquencies more promptly. It is easier to collect past due payments for one or two months than for one or two quarters because the amount is a much more manageable sum for a member to pay.

Several methods are used for billing owners for regular assessments. Bills can be prepared and mailed to each unit owner. However, this is an expensive process. Many associations instead send each unit owner an annual notice of the regular assessment indicating when each installment is due and the owner is responsible for making timely payments. Other associations use a coupon book system, supplying coupons to be returned with each assessment payment. Both the annual notice and coupon book methods save the association time, postage and billing expenses. As incentive for timely payments, some associations discount the annual assessment if paid in its entirety and on time, or when periodic assessments are paid early or on time. Some associations give credit against the assessment for volunteer work on community projects.

It is necessary for an association to have some form of delinquent assessment procedure. Direct, personal contact with a delinquent homeowner is often sufficient reminder to obtain payment and avoid the need to take formal legal action. The board should refer to the association's legal documents for guidance in collecting delinquent assessments. If the documents do not provide sufficient guidelines, the association should adopt formal procedures to be strictly followed in all delinquencies. An attorney should review these procedures to make sure they are legally permissible. Generally, this involves a series of notices and/or letters which begin as a polite reminder and end with notice of the filing of a lien or personal money judgment against the owner. A typical sequence is as follows:

- A notice is sent to the owner after the payment becomes delinquent, informing him/her of the delinquency and that a late charge has or may be imposed. Some associations charge interest and/or a late fee as a penalty for late payment, however, charging interest may require that the association comply with the truth-in-lending laws. Alternatively, a flat penalty can be charged for the administrative costs of a delinquent account.
- If a payment is not received after the first notice, an account statement may be sent by certified mail showing the amount due (including late fee), and warning that the account will be turned over to an attorney or collection agency.
- A third notice, from the association's attorney, may refer to legal action if payment is not received and/or a notice that a lien will be filed against the property.

Lien for Collection of Delinquent Assessments - Every association has delinquent assessment account(s); most are paid in a reasonable time, however, such debts have been permanently lost because the association failed to protect its interest in a timely manner. This can occur if the debt is not collected or secured by a lien prior to a sale transaction. An association may not even know that a (delinquent account) property is for sale until after the settlement and the opportunity to collect has passed. The association's disclosure statement regarding the status of the assessment account is for the buyer's information, and is not legally sufficient evidence of debt on the property to stop a sale transaction. However, the association will be held to the accuracy of its statement; if the association omits past due assessments and the transaction is concluded the association must "bite the bullet" and accept the consequence of its error. "Associations cannot rely upon the disclosure packet accounting to collect outstanding debts at a settlement,"³¹ and the purchaser cannot be held liable for debts of the owner.

No organization, agent or business is obligated by law to collect on such delinquent accounts. Associations are solely responsible for collecting their own assessments and, if necessary, for filing a lien against the property. A lien does not guarantee payment of the outstanding debt, but it stops a property sale transaction. In most cases, this is enough leverage to force the delinquent owner to pay the outstanding debt. A lien is:

"....a legally recorded and enforceable charge, debt, obligation, or claim annexed to property.." (not to the owner) "...by the common law, without satisfying which, such property cannot be lawfully demanded (purchased or transferred) by another."³²

A lien stops or prevents the transfer or sale of the property ownership until it is removed by the association upon payment of the outstanding debt. The Virginia Property Owners'

³¹ Virginia Real Estate Board, Property Registration Div.; re: Fairfax County Dept. Consumer Affairs case no. 52906, Feb. 1995.

³² Henry Campbell Black, M.A., Black's Law Dictionary, revised 7th edition, West Pub. Co., St. Paul, Minn., 1999.

Association Act provides for the enforcement of liens for the purpose of collecting delinquent assessments on a member property. The association President must file a "Memorandum of Lien" with the Clerk of the Circuit Court within twelve (12) months from the date the assessment was due and payable. There is no standard form, however, the "Memorandum of Lien" must include the following specific items of information:

- The name of the development, and a legal description of the lot;
- The name(s) of the owner(s) of the lot, and the date of the memorandum;
- The amount of unpaid assessments and when such payment(s) was/were due;
- The name of the property owners' association and the name and address of the person to contact to arrange for payment and release of the lien;
- A statement that the lien is being obtained in accordance with the provisions of sec. 55-508 et seq. of the Property Owners Association Act; and
- The Memorandum of Lien must be signed, under oath, by the principal officer (President only) of the association.

At least ten (10) days prior to filing with the Circuit Court, a notice must sent by certified mail to the property owner(s) stating the association's intent to file a lien against the property. A notice of the lien must also be sent to any holder of a credit line deed of trust on the property as if there were a court judgment against the owner. Additional information is available from the Clerk of the Circuit Court at (703) 246-2329.

Every request for a disclosure package should be viewed by the association management as notice that a property is for sale, and the assessment account for that property should be checked promptly. If a delinquency exists, the disclosure packet can be withheld and a notice of intent to file a lien against the property should be delivered immediately to the owner/seller to initiate the 10-day lien notice requirement. If a lien is subsequently filed against the property, a copy of the Memorandum of Lien can then be included in the disclosure package within the allowable 14-day "window" for delivery of the disclosure package. The filing of a lien puts tremendous pressure on the delinquent owner to pay the outstanding balance, because the lien prevents completion of the sale.

Once filed, the lien must be enforced by foreclosure within 24 months from the date when the Memorandum of Lien was recorded or the association permanently loses its right to sue under that lien. The lien will, however, remain on the books. The lien for assessments will be paid at the transaction settlement ahead of all subsequent liens or encumbrances except real estate tax liens, mechanics' or materialmens' liens, any mortgages or deed of trust, or other liens and encumbrances recorded prior to the lien for assessments. The Act also provides, without limitation, reimbursement for costs and reasonable attorney's fees, (including litigation in court), together with interest at the maximum lawful rate for sums secured by the lien. Filing a lien does not preclude filing suit for a personal money judgment on a debt owed to the association as an alternative to lien foreclosure. Any collection procedure should allow the Board of Directors to use discretion in hardship cases, although it is not an option of the Board to "forgive" an

assessment. The association's reminder and delinquent notices might include a statement requesting that the owner contact the Board and attempt to work out a payment arrangement if a personal hardship is causing the delinquency. Most associations' governing documents and/or bylaws permit the suspension of a member's voting rights and/or access to and use of recreational facilities, or other services and privileges during the period that the owner(s) is/are delinquent. Some documents permit an association to accelerate payments, requiring that the entire annual assessment be paid in full when an account is past due. The threat of accelerating the assessment is often very effective in producing a past due assessment, as the amount of money involved is frequently substantial.

One problem encountered in assessment collection is maintaining an accurate, up-to-date list of all association members, their contact address, and phone number, particularly for absentee owners. Absentee owners can often be located by the County Office of Tax Assessments. Associations should require all owners to notify the management when they are selling their property, and new owners should be identified by the association from requests for disclosure packets. Associations can use several other means and sources to track property sales including:

- contact with mortgage lenders, real estate agents or settlement attorneys;
- monitoring of county real estate transfer records;
- block or neighborhood captains can make note of "For Sale" signs; and
- providing a free "For Sale" listing in the community association newsletter.

Associations hesitate to take legal action as the cost may be more than the delinquency and/or amount of the judgment. However, occasional but prompt legal action shows that the association is serious about assessment collection, which has the effect of reducing the number of delinquent accounts.

Securing Association Assets:³³

The primary responsibility for the safekeeping of the association's assets rests directly upon the board of directors. Although many associations contract with professional property management companies to conduct the association's day-to-day operations, including the collection and disbursement of large sums of money (and the bookkeeping therefore), the board cannot abdicate its fiduciary responsibilities. Many association board members believe it is solely the financial auditor's role to uncover weaknesses, discrepancies, and irregularities in the association's financial system during the mandatory annual audit. However, an auditor is usually involved only once per year. When a financial system has unintentional loopholes, an absence of internal controls, permits "creative financing or bookkeeping", and lacks regular attention of the board, much can and has happened to association's assets between audits. Regardless of the

³³ F. James Ahlberg, "Be Alert for Irregularities", Quorum magazine, copyright by Washington Metropolitan Chapter Community Associations Institute, February, 1995; and The Role of the Association Treasurer, CAI-GAP report #22, 3rd Ed., pub. by Community Associations Institute, Alexandria, VA, 1998.

reason(s) for irregularities or the guilt/fault of any individual(s), the board is still legally responsible, and liable. "Irregularities" generally mean the unauthorized use of association assets, primarily cash and/or investments, for purposes other than the association's business or welfare. Some associations have found irregularities in their financial operations and substantial shortages in their assets because of a breakdown in their system of checks and balances. An adequate checks and balances/internal control procedure is one that, by design, acts to test the adequacy of another procedure and should disclose irregularities so that the board of directors can take timely and corrective action. When this process breaks down, irregularities can occur.

Most associations should routinely have a good system of internal control because of the close involvement of the board of directors and the management personnel responsible for the daily operations of the association. The importance of routine board involvement in the system of internal control is fundamental; and when board involvement decreases, the chance of irregularities increases. In self-managed associations, the treasurer performs the association's bookkeeping and provides the board of directors with financial statements and other financial information. A finance committee can be helpful in performing and separating the financial tasks. In a professionally managed association, the manager usually provides the financial statements and information to the treasurer, who uses these documents to formulate his/her monthly report to the board. The monthly financial package from the manager to the treasurer should include the following:

- Balance sheet;
- Statement of income;
- Cash receipts and disbursements activity;
- Property/Unit owner account balances (delinquent and unpaid)
- General ledger activity and journal entries;
- Schedule of accounts payable; and,
- Bank reconciliation.

Irregularities in association financial affairs arise for two primary reasons: funds are temporarily "borrowed" with the intent of repayment, or funds are "appropriated" without intent of repayment. Often the "borrowed" becomes "appropriated" because the person has no means of repaying the sum. While auditors are trained to review and evaluate the strengths and weaknesses of an internal control system, the board of directors is usually not so trained. However, the following warning signs indicate the existence of weaknesses in the internal control system that could allow irregularities to develop, and should alert board members to seek appropriate corrections to safeguard the association's assets:

- Lack of or infrequent board involvement in overseeing financial activities;
- Lack of board approval of contractual commitments;

- Lack of board review of original invoices for major expenditures;
- Lack of board review and approval to write off delinquent assessments;
- Lack of periodic (monthly, quarterly) financial statements for board review, including explanations of major variances from budget and/or prior year figures;
- Exclusion of board members as signators on investment accounts (prohibits ready access of the association to its own funds);
- Continual use of reserve cash and investment funds for operations activities;
- Lack of periodic analysis of reserve investments;
- Control of operating cash receipts and disbursements by one person;
- Control of reserve cash and investments by one person;
- Lack of dual signatures on checks, especially for large non-recurring expenditures;
- Rapid turnover and fluctuations in employment or temporary help (possible indication of fictitious or "ghost" personnel and/or vendors. Check for inclusion of names on payroll tax returns, W-2s, and employment records); and
- Billing for fictitious or excessive services; "padding," unauthorized extra work, or unapproved changes to contract work.

Note that many of these warning signs and weaknesses start with "Lack of..." which is ample indication of the importance of the board's routine, regular attention to the status of association's financial affairs. Whether an association is self-managed, employs an independent manager, or contracts for professional management services, it must have a system of internal controls in place and functioning to maintain the security of association assets. The following questions will help the directors to develop a strong internal control system:

- Are the general ledger and subsidiary ledgers balanced and posted monthly?
- Does the management company maintain adequate bonding of its employees?
- Is the association's insurance reviewed annually to ensure adequate coverage?
- Are all disbursements accounted for and paid by pre-numbered checks? Are all checks manually signed; if not, is the check-signing device adequately protected? Does someone other than the preparer mail all checks? Are voided checks retained and properly defaced to prevent fraudulent cashing?

- Is the practice of drawing checks to "cash" prohibited? Are supporting documents for checks properly defaced or marked as "paid" to prevent reuse and/or duplication?
- Has the association set a value cap or ceiling for single-signature checks?
- Are vendor invoices checked against quantities received, prices quoted or contracted, clerical accuracy, and duplication?
- Is a purchase order system used? When paid, is the purchase order and invoice marked with reference to the check number and date paid?
- Are each day's receipts properly logged in the register and deposited intact without delay?
- Are bank reconciliations performed on a monthly basis, and reviewed by the treasurer and other board directors? Do bank reconciliation procedures include inspection of returned and cancelled checks for appropriate signatures, proper endorsements, and cross-checking of check number, date, payee and dollar amount with the association's checkbook?
- Are major contracts obtained through competitive bidding from pre-qualified contractors?
- Are banks notified immediately when an authorized check signer leaves the association or resigns from the board? Following annual elections, are newly- authorized check signatures filed with the bank(s), and past-authorized signatures retrieved and destroyed?
- Are all investments registered in the association's name, and maintained in a safe place?
- Are assessment payments promptly recorded and non-payments noted for follow-up investigation? Does the board of directors first approve all "write-offs" of unpaid property assessment balances?
- Are petty cash funds kept in a safe place, maintained at a reasonable and steady amount and reimbursed periodically, disbursed by one person, properly recorded and countersigned by recipient, and counted by someone other than the person who disburses the funds?
- Does the board of directors authorize all replacement reserve transactions?
- Are appropriate payroll records maintained including detailed, individual employee records, adequate time records, approval of pay rates and rate changes, and proper authorizations for payroll deductions?
- Are all employee tax withholdings and other association tax funds properly recorded, deposited, and paid on time?

While it is difficult to prevent every irregularity, a system of internal controls covering the above warning signs and questions should promptly disclose such irregularities to the board's regular attention, and prevent substantial and continuing loss. Such controls and attention are the best safeguard to the security of an association's assets.

SECTION III: APPENDIX **Technical Assistance Resources**

For Information about:

Contact:

Community Associations:

Condominium and Homeowner Associations Liaison; Complaints, disputes, state laws; "Your Community, Your Call" (Cable TV program)

Fairfax County Consumer Protection Division
www.fairfaxcounty.gov/consumer/
(703) 222-8435
E-mail to: ycyc@fairfaxcounty.gov

State Laws:

Virginia Property Owners' Assoc. Act
Virginia Condominium Act;
Nonstock Corporation Act,

Articles of Incorporation,
Corporate Operations, Agents

Virginia Legislative Information System
leg1.state.va.us/000/src.htm
State Corporation Commission (SCC),
Richmond, VA
www.state.va.us/scc/index.html
(804) 371-9733, then 1

Common Interest Community Management Information Fund Registration
Property Registration Division
Enforcement Division
Community Association Liaison

Virginia Real Estate Board (VREB),
www.state.va.us/dpor/indexie.html
(804) 367-8510
(804) 367-8504
(804) 367-2941

Governing Documents:

Condominium and Homeowners Association Declarations, CCR's,

Deed of Dedication, Bylaws;

Subdivision site plans, design services,
construction approvals, bond release,
stormwater management.

Environment and Facilities Review
Environment and Facilities Inspection
(Site construction complaints)

Maintenance and Stormwater Mgmt.
Permits Division

Residential Inspections Division

Site Development Services -

Bonds and Agreements Branch

Code Enforcement Branch

Solid Waste Collection/Recycling

Urban Forestry Division

Fairfax County Record Room, Fairfax, VA
Court House, 3rd floor; (703) 691-7320,
press 3,4

www.fairfaxcounty.gov/living/legal/default.htm

Dept. of Public Works and
Environmental Services

www.fairfaxcounty.gov/gov/dpwes/homepage.htm

(703) 324-1720

(703) 324-1950

(703) 934-2800

(703) 324-1555

(703) 631-5101

(703) 324-1590

(703) 324-1937

(703) 324-5230

(703) 324-1770

Transition to Owner Control
Real Estate Assessments;
Property Ownership

Fairfax County Department of Tax Administration -
Real Estate Division (703) 222-8234
www.fairfaxcounty.gov/dta/re

**Fairfax County Code -
Requirements and Enforcement:**

Zoning information, requirements,
permits, violations, complaints -
Zoning Administration Division
Zoning Enforcement Branch
Zoning Permit Review Branch
Zoning Evaluation Division

Fairfax County Dept. of Planning & Zoning
www.fairfaxcounty.gov/dpz/
(703) 324-1374
(703) 324-1300
(703) 324-1359
(703) 324-1250

Health, Safety and Welfare Issues;
Uniform Statewide Building Code;
Sanitary standards, wells and septic
systems, maintenance and repairs.

Fairfax County Health Department
Environmental Health Div.
www.fairfaxcounty.gov/service/hd/ehdweb.htm
(703) 246-2201

Pet and animal information

Fairfax County Police Department
www.fairfaxcounty.gov/ps/ac/homepage.htm
(703) 324-0210
(703) 830-1100

Enforcement of ordinance;
Animal Shelter

Insurance:

Regulation of companies and
agents; Consumer information:

Property and Casualty Div.
Life and Health Division

State Corporation Commission, Richmond, VA
Bureau of Insurance
www.state.va.us/scc/consinfo.htm
(804) 371-9185
(804) 371-9691

Utilities:

County streetlights program
installation criteria;
Planning, Engineering Division

Dept. of Public Works & Environmental Services
www.fairfaxcounty.gov/dpwes/homepage.htm
(703) 324-5800

Electric outdoor lighting program
(private streets - residential &
commercial buildings).

Dominion Virginia Power Company
www.dom.com/index.jsp, or (888) 667-3000;
E-mail: Customer_Service@dom.com

Maintenance of gas pipes, install-
ations, or customer services;
Customer Service Office

Washington Gas
www.washingtongas.com
(703) 750-1000 or (800) 752-7520

Pipeline Safety Division
OK
Staff, Program Areas:

Transportation Safety Institute -Oklahoma City,
www.tsi.dot.gov/divisions/pipeline/pipeline.htm
(405) 954-7219

Educational materials and
training packages.

American Gas Association – Washington, D.C.
www.aga.org or (202) 824-7000

Water and sewer services:

Customer Service

Fairfax County Water Authority - Merrifield, VA
www.fcwa.org/customer/index.htm or (703) 698-5800
Vienna Water/Sewer - Vienna, VA
www.ci.vienna.va.us/Town_Services/water_sewer.htm
(703) 255-6385

Fairfax City, VA Department of Transit Utilities –
www.fairfaxva.gov/Services/Utilities/utilities.htm
(703) 385-7915

Administration
Customer Service
Emergencies

Falls Church Water/Sewer - Falls Church, VA
www.ci.falls-church.va.us/services/index.html#water
(703) 248-5070
(703) 248-5071 (water and sewer billing)
(703) 248-5044 (after 5 p.m. weekends and holidays)

Public works - Information
customer service desk

Herndon Water & Sewer
www.town.herndon.va.us
(703) 435-6853

Electric Service Providers:

Dominion Virginia Power – Fairfax, VA
11133 West Main Street, Fairfax, VA 22030
www.dom.com/index.jsp or (703) 934-9670

Northern Va. Electric Cooperative – Manassas, VA
(NOVEC); www.novec.com
(703) 335-0500; or Toll-Free: (888) 335-0500
E-mail to: info@novec.com

Trash Collection & Recycling:

Fairfax County trash service;
information, applications;
private trash collection.

Dept. of Public Works & Environmental Services
Division of Solid Waste Collection & Recycling
http://www.fairfaxcounty.gov/dpwes/trash/coll_service.htm
(703) 324-5230
(703) 435-6853.

Herndon Dept. of Public Works

Lawn and Garden Landscaping:

Soil Science Office

Dept. of Public Works & Environmental Services
www.fairfaxcounty.gov/dpwes/environmental/soil.htm
(703) 324-5300

Environmental Horticulture

Virginia Cooperative Extension in Fairfax County
(703) 324-8556 or www.ext.vt.edu

Soil types and characteristics.

Northern Virginia Soil and Water Conservation Svc.
www.fairfaxcounty.gov/nvswcd/default.htm
(703) 324-1460

Recreation -**Construction and Maintenance:**

Parks, facilities, programs,
maintenance responsibilities,
Adopt-A-Park/Field.

Administration

Park Operations Division

Customer/Program Svc.

Fairfax County Park Authority

www.fairfaxcounty.gov/parks/parks.htm

(703) 324-8785

(703) 324-8591

(703) 324-8564

General Information

Public Information

Northern Virginia Regional Park Authority

www.nvarpa.org or (703) 352-5900

(703) 359-4603

Swimming pools, health
code, sanitary standards,
maintenance and repairs.

Fairfax County Health Department

www.fairfaxcounty.gov/service/hd/ehdweb.htm

Environmental Health Division - (703) 246-2300

Technical information.

National Spa & Pool Institute

www.nspi.org or (703) 838-0083

Certified Pool/Spa course,
Operator's Handbook.

National Swimming Pool Foundation

www.nspf.com or (210) 525-1227

Pool operation courses (local)

Northern Virginia Community College (NOVA):

www.nv.cc.va.us.

(703) 845-6200

(703) 323-3000

(703) 450-2500

Alexandria campus

Annandale campus

Loudoun County campus

Tennis and play courts,
construction and maintenance.
Professional industry addresses

United States Tennis Court & Track Builders Assn.

www.ustctba.com

www.ustctba.com/industry.html or (410) 418-4875

Organization, education,
public affairs, media, etc.
publications/resource materials

United States Tennis Association (USTA)

www.usta.com/index.html

(914) 696-7000

Playground safety

Safety checklist

Library & publications

Toll-free consumer hotline

Consumer Product Safety Commission,

www.cpsc.gov/kids/kidsafety/plgdlst.pdf

www.cpsc.gov/library/library.html or (301) 504-0990

800-638-2772

Pavement Maintenance:

Public road maintenance, snow
removal, signs, hazards, etc.

Northern Virginia District Office

Resident Engineer

Virginia Department of Transportation (VDOT)

virginiadot.org/quick/nova_quick.asp

(703) 383-8368

(703) 359-1220

Storm water management

Maintenance and Stormwater Management Division
www.fairfaxcounty.gov/gov/dpwes/navbar/faqs.htm#sidewks
(703) 934-2800

Private streets, parking lots,
Tennis and recreational courts.
Publications catalogue

Asphalt Institute, Bethesda, Md.
www.asphaltinstitute.org.
(301) 656-5824

National Asphalt Pavement Association
www.hotmix.org/index2.html or (301) 731-4748

Legal Reference:

FCBA Judicial Center office
Lawyer Referral Service

Fairfax County Bar Association
www.fairfaxbar.org,
(703) 246-2740
(703) 246-3780

Taxes:

Federal tax information.
forms and publications

Internal Revenue Service
www.irs.gov/forms_pubs/index.html.
(800) 829-1040

Virginia state tax information.

Virginia Department of Taxation
www.tax.state.va.us

Virginia employer income tax
No. Va. District Office

1-888 268-2829 (toll free), or
(703) 359-6715

Fairfax County BPOL
gross receipts tax.

Department of Tax Administration
www.fairfaxcounty.gov/dta/homepage.htm
(703) 222-8234

Virginia employment tax,
Virginia unemployment insurance.

Virginia Employment Commission
www.vec.state.va.us/index.cfm?info=about_vec
(703) 803-1100, or (800) 828-1140

Homeowner Association Organizations:

These organizations provide
published information, training
programs, professional references,
or redirect association inquiries to
other knowledgeable sources

Community Associations Institute (CAI)
National Office - www.caionline.org
(703) 548-8600

Washington Metropolitan Chapter (WMCCAI)
www.caidec.org or (703) 750-3644

Promotes opinions and consensus
of citizens associations throughout
Fairfax County. Enhances general
welfare of citizens & communities.

Fairfax County Federation of Citizens Assoc. Inc.
www.fairfaxfederation.org
e-mail: president@fairfaxfederation.org
(no public phone)

Community association guidance; application of laws; complaints and conflicts, state registration.	Fairfax County Consumer Protection Div. (CPD) www.fairfaxcounty.gov/consumer/ (703) 222-8435
Community Association Liaison; Information resource on regulations, laws and issues about governance and administration of associations.	Virginia Real Estate Board; Richmond, VA www.state.va.us/dpor/indexie.html (804) 367-2941
Educational resource for real estate management. Director of Public Affairs No. Va. Chapter	Institute of Real Estate Management; Chicago, IL www.irem.org (312) 329-6000 (301) 948-6234
	Northern Virginia Association of Realtors www.nvar.com or (703) 207-3200
	Urban Land Institute, Washington, DC www.uli.org or (202) 624-7000
Publishes "Newcomers Guide," and quarterly newsletter for citizens	Fairfax County Office of Public Affairs (703) 324-3187

Voluntary Programs:

"Neighborhood Watch"; safety, security, education and prevention program	Fairfax County Police Dept. Crime Prevention Coordinator www.fairfaxcounty.gov/ps/police/traf_sfty.htm (703) 246-4202
Home safety and fire prevention	Fairfax County Fire & Rescue Dept. www.fairfaxcounty.gov/ps/FR/homepage.htm
Fire Prevention Division Adopt-A-Park/Field	(703) 218-3418 Fairfax Co. Park Authority www.fairfaxcounty.gov/parks/parks.htm (703) 246-5700
Tree planting and reforestation	Fairfax ReLeaf Office www.fairfaxcounty.gov/DPWES/environmental/ecp.htm (703) 324-1409
Adopt-A-Highway	VDOT - Fairfax Residency www.virginiadot.org/info/service/prog-aah-default.asp 1-800-PRIDE VA (1-800-774-3382)

Gypsy Moth Suppression.	Dept. of Public Works & Environmental Services Forest Pest Management Program www.fairfaxcounty.gov/dpwes/environmental/pests.htm (703) 324-5304
Adopt-A-Stream.	Fairfax Co. Health Department – Environ. Services www.fairfaxcounty.gov/service/hd/ehdweb.htm (703) 246-2201
NVSWCS "Earth Team."	Northern Virginia Soil and Water Conservation Svc. www.fairfaxcounty.gov/nvswcd or (703) 324-1460

Published Information Resources

These publications provide more information and considerable technical data resources for further investigation and research when needed by association directors and members.

A. Books and Reports:

Asphalt Institute.

Thickness Design-Asphalt Pavements for Highways and Streets (*MS-1*), and Asphalt Overlays for Highway and Street Rehabilitation (*MS-17*); The Asphalt Institute, Bethesda, MD, 1983. Available online at www.asphaltinstitute.org

Asphalt Surface Treatments-Specifications and Asphalt Surface Treatments-Construction Techniques; The Asphalt Institute, Bethesda, MD, 1983. Available online at www.asphaltinstitute.org

Community Associations Institute (CAI), Alexandria, VA
Association Management, GAP Report #1, 1998.

Architectural Control, Design Review; 4th Ed; GAP Report #2, 1998.

Transition from Developer Control; 3rd Ed; GAP Report #3, 1998.

Community Association Insurance; 4th Ed; GAP Report #4, 1997.

Assessment Collection: Legal Remedies; 3rd Ed; GAP Report #5, 2000.

Property Taxes & Homeowner Associations; 3rd Ed; GAP Report #6, 1995.

Drafting Association Rules; 4th Ed; GAP Report #7, 2002.

Choosing a Management Company; 4th Ed; GAP Report #8, 1998.

Bid Specifications and Contract Preparation; 3rd Ed; GAP Report #9, 1997.

Collecting Assessments - An Operational Guide; 4th Ed; GAP Report #10, 1996

Grounds Maintenance for the Community Association; 3rd Ed; GAP Report #11, 1997.

Selecting the Landscape Maintenance Contractor; 4th Ed; GAP Report #12, 1996.

How to Select and Use Association Legal Counsel; GAP Report #13, 1996.

Disaster Management for Community Associations; 3rd Ed; GAP Report #14, 1999.

Communications for Community Associations; 4th Ed; GAP Report #15, 2001.

Revitalizing Apathetic Communities; 3rd Ed; GAP Report #16, 1996.

Enhancing Outdoor Spaces for Community Associations; GAP Report #17, 1998.

The Role of the Association Secretary; 3rd Ed; GAP Report #18, 1999

Selecting an On-Site Manager; 2nd Ed; GAP Report #19, 1996.

Conflicts of Interest; 2nd Ed; GAP Report #20, 1996.

Guide to Annual Meetings and Elections; 3rd Ed; GAP Report #21, 1999.

The Role of the Association Treasurer; 3rd Ed; GAP Report #22, 1998.

The Role of the Association President; 3rd Ed; GAP Report #23, 1999.

Reserves; 4th Ed; GAP Report #24, 2000.

Community Association Risk Management; 2nd Ed; GAP Report #25, 2002.

Resolution and Consensus Building; GAP Report #26, 1997.

Successful Leasing in a Community Association; GAP Report #27, 1999.

Pet policies: How to Draft and Enforce Rules; GAP Report #28, 2001.

Community Associations Institute Research Foundation.
Community Associations Leadership: A Guide for Volunteers. CAI Research Foundation, Alexandria, VA: 1997.

- Fairfax County, Virginia.
Fairfax County Public Facilities Manual, Vol. 1; Adopted by the Fairfax County Board of Supervisors. 2001.
- Gross, Malvern J. and William Warshauer.
Financial and Accounting Guide for Non-Profit Organizations. 6th edition; John Wiley & Sons, Inc. 2000; & 2001 supplement
- Institute of Real Estate Management.
Expense Analysis: Condominiums, Cooperatives, and Planned Unit Developments. Institute of Real Estate Management, Chicago, 2000.
- National Spa and Pool Institute.
Basic Pool & Spa Technology Textbook; National Spa and Pool Institute. Washington, DC: 2001 (available online at www.nspi.org. Cost \$240)
- National Swimming Pool Foundation.
Pool & Spa Operators Handbook; National Swimming Pool Foundation, Austin, TX; (available online at www.nspf.com)
- Northern Virginia Planning District Commission,
Environmental Services Division
Maintaining BMPs - A Guidebook for Private Owners and Operators in Northern Virginia, published in cooperation with the U.S. Environmental Protection Agency and the Virginia Department of Conservation and Recreation, Feb. 2000; (Available online at: www.novaregion.org/enviser.html)
- Northern Virginia Soil and Water Conservation District.
You and Your Land: A Homeowners Guide to the Potomac River Watershed Fairfax, Virginia: 2002; (available online at www.fairfaxcounty.gov/nvswcd).
- Robert, Henry M. III, Trustee for the Robert's Rules Association,
Robert's Rules of Order Newly Revised, 10th Edition, Perseus Publishing, Inc.; 2000
- U.S. Consumer Product Safety Commission.
A Handbook of Public Playground Safety; publication #325, Government Printing Office Washington, DC: 2000; (available online at www.cpsc.gov).
- Department of Transportation, Research and Special Programs Administration.
Guidance Manual for Operators of Small Gas Systems; Government Printing Office; Washington, DC: 2002; (online at www.tsi.dot.gov/divisions/pipeline).

B. Articles and Brochures:

Department of Environmental Management, Division of Inspection Services.

When is a Permit Required? (no date)

Fairfax County Department of Tax Administration

Questions and Answers About the Business, Professional and Occupational
Licensing Tax in Fairfax County, Virginia. (no date)

Fessler, Donald R.

Simplifying Parliamentary Procedure, Blacksburg, Virginia: Virginia Polytechnic
Institute and State University, 1976.

Virginia Polytechnic Institute and State University Extension Division.

Contracts and the Consumer. Blacksburg, VA: VPI, 1977.